



I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to:

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

On 10/11/04

TOWNSEND and TOWNSEND and CREW LLP

By: [Signature]

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Yoshihito Nakagawa, et al.

Application No.: 09/915,692

Filed: July 25, 2001

For: STORAGE-RELATED
ACCOUNTING SYSTEM AND
METHOD OF THE SAME

Customer No.: 20350

Confirmation No. 7615

Examiner: Ganh L. Duong

Technology Center/Art Unit: 2155

AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed June 10, 2004, please enter the following amendments and remarks:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.

PATENT
Attorney Docket No.: 16869S-029800US
Client Ref. No.: E6042-01 EW

RECEIVED
OCT 25 2004
Technology Center 2100

2/55
41